

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 1696) to provide tax relief for the victims of Hurricane Katrina, to provide incentives for charitable giving, and for other purposes.

There being no objection, the Senate proceeded to consider the bill.

Mr. KERRY. Mr. President, I thank Senate Finance Chairman GRASSLEY and Ranking Member BAUCUS for their extraordinary work, to so expeditiously draft this important legislation in a bipartisan manner. This package will provide immediate tax relief to those directly affected by this incredible disaster.

As we have rightfully focused on rescuing, reuniting and rebuilding, we must also make sure to take care of our strained military families. The first and best definition of patriotism is keeping faith with those who wear our uniform. That means giving our troops the resources they need to keep safe while they are keeping us safe. And it means supporting our troops at home as well as abroad.

More than 40 percent of military reservists and National Guard members suffer pay cut when they are called to defend our Nation, including those serving in the gulf coast today. These citizens serve nobly. They are much more than weekend warriors. Currently, there are over 140,000 reservists called up for active duty in the war against terrorism and over 10,000 of these reservists and guardsmen are from Louisiana, Alabama, and Mississippi. Over 50,000 National Guard members have been called up to assist with Hurricane Katrina.

Many of these reservists are being hit with a double-whammy. After recent service in Iraq or Afghanistan, they are coming home to an area that has been devastated. The all-volunteer Army depends on these reservists. They have been serving our country with distinction and pride for many years, and should not be penalized financially for their honorable service.

Businesses on the gulf coast want to do the right thing for their employees. But in the wake of this disaster, most just can't afford it. This legislation will help businesses do the right thing. The bill will provide an employee retention credit which provides a 40 percent tax credit for wages paid up to \$6,000 after August 28, 2005 and before December 31, 2005. This credit will help employers in the gulf coast who pay employees that are not able to work because the business was either damaged or destroyed and pay reservists and guardsmen that worked for them right up to the time before they were deployed.

For the last couple of years, Senator LANDRIEU and I have worked on legislation to provide assistance to businesses that employ reservists who have been called up to active duty. That legislation would provide tax credits to em-

ployers who pay reservists wages that are above their military pay and to help with the costs of hiring replacement workers. I thank Chairman GRASSLEY and Ranking Member BAUCUS for working with me to include wages paid to eligible reservists and guardsman as part of the employee retention tax credit.

The Hurricane Katrina tax relief legislation helps our reservists and the businesses that employ them to ensure that our great tradition of citizen soldiers does not fade or end because of the effect service can have on work and family in this time of crisis.

I am also pleased that this tax package has a set of provisions to encourage charitable giving. We have all been overwhelmed by the generosity and compassion of the American people, who have sacrificed their time and money, sent food and supplies south by the truckload, and even opened up their homes to strangers. This provision will make giving easier, particularly by allowing rollover contributions from IRA accounts.

This legislation is the right thing to do in the face of this disaster. It can help make sure our reservists' families don't have to sacrifice beyond their means while our brave men and women are away from home helping other families. This legislation can make it easier for the incomparable generosity of the American people to continue by easing some restrictions on charitable giving.

Again, I thank Senators GRASSLEY and BAUCUS for their efforts on this package.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the amendment at the desk be agreed to, that the bill, as amended, be read the third time and passed, the motion to reconsider be laid upon the table, and that the bill be held at the desk.

The PRESIDING OFFICER. Without objection, it is so ordered.

The amendment (No. 1722) was agreed to.

(The amendment is printed in today's RECORD under "Text of Amendments.")

The bill (S. 1696), as amended, was read the third time and passed.

Mr. GRASSLEY. Mr. President, as I said, I have another request I want to do for other Members.

SPORTFISHING AND RECREATIONAL BOATING SAFETY AMENDMENTS ACT OF 2005

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 3649, which was received from the House.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 3649) to ensure funding for sportfishing and boating safety programs funded out of the Highway Trust Fund through the end of fiscal year 2005, and for other purposes.

There being no objection, the Senate proceeded to consider the bill.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the amendment at the desk be agreed to, that the bill, as amended, be read the third time and passed, the motions to reconsider be laid upon the table, and that any statements relating to the bill be printed in the RECORD.

The PRESIDING OFFICER (Mr. MARTINEZ). Without objection, it is so ordered.

The amendment (No. 1723) was agreed to, as follows:

(Purpose: To make technical corrections to Public Law 109-59)

SEC. . CORRECTION OF DISTRIBUTION OF OBLIGATION AUTHORITY UNDER SECTION 1102(c)(4)(A) OF PUBLIC LAW 109-59.

Notwithstanding section 1102(c) (4) (A) of Public Law 109-59; 119 Stat. 1144, et seq., or any other provision of law, for fiscal year 2005, obligation authority for funds made available under title I of division H of Public Law 108-447; 118 Stat. 3216 for expenses necessary to discharge the functions of the Secretary of Transportation with respect to traffic and highway safety under chapter 301 of title 49, United States Code, and part C of subtitle VI of title 49, United States Code, shall be made available in an amount equal to the funds provided therein: Provided, That the additional obligation authority needed to meet the requirements of this section shall be withdrawn from the obligation authority previously distributed to the other programs, projects, and activities funded by the amount deducted under section 117 of title I of division H of Public Law 108-447.

The bill (H.R. 3649), as amended, was read the third time and passed.

Mr. GRASSLEY. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. MARTINEZ. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. ALEXANDER). Without objection, it is so ordered.

Mr. MARTINEZ. Mr. President, I further ask unanimous consent that I be allowed to speak as in morning business.

The PRESIDING OFFICER. Without objection, it is so ordered.

HISPANIC HERITAGE MONTH

Mr. MARTINEZ. Mr. President, I was honored to join Majority Leader FRIST in cosponsoring S. Res. 238 recognizing Hispanic Heritage Month and celebrating the vast contributions of Hispanic Americans to the strength and culture of our Nation. S. Res. 238 passed the Senate by unanimous consent today, September 15, the kickoff of a month-long celebration and observation of Hispanic-American strength and culture in this country.

Diversity truly represents the best of America, a nation where each of us can be proud of our ancestry, our heritage, and our native language, yet a nation